



June 22, 2007

Mr. Christopher Grove  
Sammons & Associates Co., L.P.A.  
635 Park Meadow Road  
Suite 101  
Westerville, OH 43081

Dear Mr. Grove:

Enclosed is the Desktop Summary Appraisal Report of the Capitol City Trailer, Inc. equipment. In order to provide you with the values in this appraisal, we relied on the specification and quantity information you provided.

Our values are based on (1) late model equipment that is in average to above average condition, (2) recent selling prices of similar equipment through Taylor & Martin and other nationally advertised auctions; and (3) current and anticipated market trends.

Thank you for contacting Taylor & Martin, Inc. for this appraisal. Please do not hesitate to call if you have any questions, or if we can be of further assistance.

Sincerely,

**TAYLOR & MARTIN, INC.**

A handwritten signature in black ink, appearing to read "Michael E. Winterfeld", is written over a horizontal line.

Michael E. Winterfeld, ASA  
Director, Appraisal Services

Enclosures

MEW:sh

Corporate: 1865 North Airport Road, Fremont, NE 68025 • Mailing: PO Box 349, Fremont, NE 68026  
Phone: (402) 721-4500 • Fax: (402) 721-7740 • Website: [www.taylorandmartin.com](http://www.taylorandmartin.com)

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